But twice, Gorini was posted deep within a Middle East war zone following giant pallets of diverted, shrink-wrapped cash, gold-plated AK-47s, and millions in bribes and kickbacks from a cement-block hooch in an old Russian fort in Kabul and from an office in one of Saddam Hussein’s seized palaces.

How did Gorini – our elite county insurance fraud forensic accountant – find himself in a Green Zone, armed with an M-4 and a Sig Sauer? The answer is: the challenge and a sense of duty. His story begins not far from here in San Jose.

Gorini was a local boy with an accounting college degree from Santa Clara University and a faculty – if not passion - for numbers. If he had a passion it was law enforcement. He had an uncle who was a cop and Bob always imagined himself patrolling the streets, protecting the people.

**The Money Hunter**

The forensic accountant’s mantra is deceptively basic: Follow the money.

Bob Gorini has followed money secreted within the columns of altered business ledgers, Excel spreadsheets, and within overflowing boxes of bank records. He has uncovered the telltale evidence of fraud for more than 30 years from IRS offices and, since 2006, a modest, shared cubicle on the fourth floor of the District Attorney’s Office.

But if the young man had the brain and the heart to be a great cop, he didn’t have the reach.

At 5-foot-6-inches, he didn’t make the height requirement that the department had at the time. He tried stretches, went to a doctor to see if hormones might work. No go.

So, after a brief, unfulfilling stint as a staff accountant, Gorini combined the professions and became a special agent for the Internal Revenue Service. He headed up criminal investigations, went undercover, and ran confidential informants tracking the laundered proceeds of Asian gangs, outlaw motorcycle gangs, the Russian mob. In 1984, he became a supervisory special agent heading up a dozen-agent team that targeted individuals involved in criminal enterprises from high tech fraud to narcotics at the Columbian drug cartel level. He spearheaded a high-profile probe of San Jose card clubs.

But by 2000, Gorini had enough of the high-stress, high-responsibility IRS gig. One of his team had committed suicide. Another quit to become a tax protester. Gorini was done. He retired. But there was a hole. He found himself missing the mission, the sense that he was part of something vital.

In 2005, Gorini – now a private forensic investigator – saw an advertisement for an intriguing (continued on page 2)
He gave an Escalade to a reservist and $100,000 to another. He gave an armory of weapons to the comptroller who helped him rig the bids in the scheme. The defendant used inside knowledge to make a series of competing bids for a contract – some high, some low – from his own subsidiaries, ensuring he won the lucrative bid. Sentences for the principals ranged from between 21 months to nine years in prison and millions in restitution. In another case, Gorini set up an undercover agent as a fake military contracting officer to snare a U.S. translator in a bribery scam.

The only time he was confronted with direct deadly force was when he was almost shot with a machine gun by a soldier—a U.S. Marine.

Gorini had $50,000 in his camouflage hunting backpack as he walked with another agent through a checkpoint. The money was for the “impress fund” – basically cash for confidential informants. As he passed by the checkpoint, he felt shattered flack of a concrete wall strike his back. He and his partner pulled their weapons and dove behind a palm tree. He never did figure out who or why the soldier shot at him. He likes to think it was an accident…or boredom.

It was not an accident when a mortar flew into a nearby Office. It didn’t go off. Gorini waited until soldiers cleared the UXB and went back to work.

A few years later he was back in a Middle East warzone. But Afghanistan was a different story – a depressing story of disorganization and a culture of corruption so deep that it seemed like everything came with a hidden price.

“There was always money going sideways,” he said. “It becomes a way of life. Imagine an armed check point at Hedding and Coleman. You pay up or you aren’t going any further.”

After five months he was back. Gorini said he is forbidden to talk with specifics about his cases there. But says the country was plagued with an almost intractable corruption and poverty. His work there was difficult. It was no small joy to land back at Mineta Airport and come back to work at the D.A.’s Office.

Pages of discovery with more coming in daily. The jury found the defendant guilty on all counts.

Prosecutor Katrina Ohde did not accept a deadlocked jury denying a 10-year-old victim justice. The victim, molested by a neighbor’s family friend two years earlier, was characterized as a terrible little girl who lied and stole toys. The defendant portrayed himself as an upstanding model citizen, a successful father. It became a game of “he-said she-said” with the victim struggling through her inconsistent testimony during retrial. It was an opportunity the defense did not miss.

DDA Ohde countered the defense’s arguments and asked the jury to focus on the victim’s immediate disclosure to family friends, statements to the reporting officer, and the defendant’s inability to keep his answers straight. Her strategy worked and the defendant was convicted.
Assistant District Attorney Marc Buller has tried dozens of high-profile cases on every high-profile team, supervised Sex, Gangs and Homicide teams, founded the Community Prosecutions Unit, run Baker to Vegas and for DA (not in that order), taught the Parent Project and now is retiring to become executive director of a new school called the “Legacy Academy” for about 340 disadvantaged and at-risk youth.

Here are some excerpts from Buller’s goodbye “Rocks and Shoals” speech to the Office:

One of the things about trials and our work. We are in an adversarial system. I think we have to be advocates. But in the courtroom and with our opponents, so to speak, we should not be adversarial. Does that make sense? You be an advocate, but not adversarial.

In Juvie, you learn a lot about the system. You learn how to deal with other people. Now it’s the first time I really understood that we were in a system as opposed to, “We are the DA and we know everything and we control the courtroom and tell everyone what to do.” Which is kind of true in an adult court in a sense. When you walk into Juvie, it is totally different. You are almost the potted plant.

So don’t take it if someone is over there to watch you, other than someone is over there to watch you. That’s it. Don’t be ashamed. Don’t be embarrassed. Just do your case...You should take that as an opportunity to show Jeff (DA Jeff Rosen) how good of a lawyer you are. He’s not there to evaluate that, he’s just there to watch a case. He walks away from a case, and he has sent you guys notes and emails, “Man that was an incredible job how you cross-examined so-and-so.” And I know Jay (CADA Jay Boyarsky) goes as well. That’s great, right? You are here to advance in your career to get better cases. And so if you see them walk into court, think, “Good.”

In fact you might want to send Jeff and Jay an email saying, “Hey, I’m on a good case today. Why don’t you stop by and hear me do a closing.”

How bold would that be?

You don’t want to do stats, you want to do justice, right? You want to do what’s right by the people of this county and your case. And once you start doing that, the case will come. Settle the crappy cases, try all the good ones, and you will be successful.

So you need to do that. You need to try as many cases as you can because it’s that practice of law. And Jeff and Jay and everyone else is going to need lawyers who can try cases. And we have awesome people who try awesome cases. But as Jeff says, “Seasons come and seasons go.”

And so your season if you are a Misdemeanor lawyer or Central Felonies lawyer, your season will come and you have to be ready when that season calls. If you’re not ready, it’s to the detriment to yourself and your cases. The only way to get ready is to try cases. You can’t get it any other way. You can’t get it by watching people. You have to try cases and do the best you can.
Now he wears a dress shirt and a tie to work. He spends his days going through bank records and business payrolls sniffing out evidence of workers’ insurance fraud – an intransigent and multi-million dollar problem in California.

Supervising Deputy District Attorney Christine Garcia-Sen and Supervising Investigator Lt. Jorge Perez, Bob’s supervisor, said that he is an ethical, detail-oriented investigator who can track a criminal within boxes and boxes of complex financial records.

Garcia-Sen said: “His mantra, ‘Follow the money,’ has led him to uncover millions of dollars in stolen assets, enabling us to return restitution to numerous fraud victims over the years. Years of experience and his investigative intuitiveness enable him to review complex factual scenarios and quickly identify important areas on which to focus. He just deeply cares about the pursuit of justice.”

In his free time Gorini is an outdoorsman of action, mending fences at his friend’s ranch, planting grapes at another friend’s winery, fishing, and hunting in the mountains of eastern Nevada for mule deer or in sub-zero Wyoming for elk.

“I don’t see myself as an accountant,” he said. “I see myself with a hammer.”

It is a world away from Excel spreadsheets and bank analysis. Or is it?

When he hunts with his nephews, he works up a complex timetable, comprehensive lists of equipment and food. He taught them when they were bunking down for the night to carefully stow their watches, compasses and other necessities in their hats.

“In the morning when it’s time to get up, I don’t want to hear you can’t find your glasses,” he said. “Everything must be ready to go.” His nephews call him “Anal Uncle Bob.”

His war zone experiences made him appreciate both his recreational and professional lives.

“[In the war zone] when you are working in a war zone it can be frustrating; what you can accomplish here in a day may take you a week and a half over there. Coordination, security plans, approvals. What would be a simple interview here, over there the whole thing could fall apart when a threat level goes up.”

Here at 70 W. Hedding Street, there is less chaos, less paperwork, and he doesn’t get shot at by his own investigators.

“As far as a working environment,” Gorini said. “I don’t think I could ask for anything more. We are all trying to do good work for an honorable cause.”